

**EXHIBIT C**

**SUMMARY OF PROFESSIONAL SERVICES RENDERED BY PROFESSIONAL BY  
CARPENTER LIPPS & LELAND LLP ON BEHALF OF THE DEBTORS FOR THE  
PERIOD SEPTEMBER 1, 2012 THROUGH DECEMBER 31, 2012**

<b>Name of Professional Individual</b>	<b>Department and Licensure</b>	<b>Hourly Billing Rate</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
<b>Partners</b>				
Jeffrey A. Lipps (1981)	Litigation-Ohio	\$360.00	485.0	\$174,600.00
David A. Wallace (1985)	Litigation-Ohio, Maryland	\$260.00	287.6	\$74,776.00
Jennifer A.L. Battle (1999)	Litigation-Ohio, New York, Pennsylvania	\$250.00	631.5	\$157,875.00
Angela M. Paul (1997)	Litigation-Ohio, Florida	\$250.00	615.5	\$153,875.00
Joel E. Sechler (2003)	Litigation-Ohio	\$190.00	353.5	\$67,165.00
<b>Associates and Of Counsel</b>				
Michael N. Beekhuizen (1995)	Litigation-Ohio	\$250.00	181.9	\$45,475.00
David A. Beck (2000)	Litigation-Ohio	\$230.00	756.7	\$174,041.00
Heather L Buchanan (2000)	Litigation-Ohio, Pennsylvania	\$240.00	72.4	\$17,376.00
Segev Phillips (2008)	Litigation-Massachusetts, Ohio (pending)	\$220.00	680.3	\$149,666.00
A. Benjamin Winkler (2005)	Litigation-Ohio	\$220.00	43.9	\$9,658.00
David J. Barthel (2005)	Litigation-Ohio	\$210.00	676.7	\$142,107.00
Anthony J. Molnar (2006)	Litigation-Ohio	\$210.00	510.6	\$107,226.00
Colleen A. Check (2009)	Litigation-Illinois	\$200.00	25.8	\$5,160.00
Steven C. Moeller (2006)	Litigation-Illinois, New York (pending)	\$200.00	223.3	\$44,660.00
Michael J. Boyle (2008)	Litigation-Ohio, California	\$180.00	91.6	\$16,488.00
Nichole M. Reiss (2005)	Litigation-Ohio	\$180.00	4.6	\$828.00
Karen M. Cadieux (2005)	Litigation-Ohio	\$180.00	444.9	\$80,082.00
Jeffrey R. Corcoran (2011)	Litigation-Ohio	\$180.00	556.6	\$100,188.00
Mallory M. Mohler (2012)	Litigation-Ohio	\$160.00	479.0	\$76,640.00

Jacob D. Rhode (2012)	Litigation-Ohio	\$160.00	555.2	\$88,832.00
Erik P. Henry (2009)	Litigation-Ohio	\$160.00	31.3	\$5,008.00
Amanda E. George (2012)	Litigation-Ohio	\$160.00	.4	\$64.00
Gretchen N. Marty (2010)	Litigation-Ohio	\$150.00	767.6	\$115,140.00
Tyler K. Ibom (2010)	Litigation-Ohio	\$150.00	158.2	\$23,730.00
<b>Professionals Totals</b>		<b>Blended Rate</b>		
		<b>\$212.03</b>	<b>8,634.1</b>	<b>\$1,830,660.00</b>
<b>Paraprofessionals</b>				
Veronica L. Sholl	Litigation	\$75.00	482.7	\$36,202.50
Robert B. Samson	Litigation	\$75.00	136.7	\$10,252.50
Brittany N. Stone	Litigation	\$75.00	4.0	\$300.00
<b>Paraprofessionals Totals</b>		<b>Blended Rate</b>		
		<b>\$75.00</b>	<b>623.4</b>	<b>\$46,755.00</b>
<b>Total Fees Incurred</b>		<b>\$202.80</b>	<b>9,257.5</b>	<b>\$1,877,415.00</b>